

## ABSTRACT OF THE DISCLOSURE

Disclosed is a semiconductor device having a precision-worked dual damascene structure. A semiconductor substrate is obtained by forming at least a first interlayer film, an etching stopper film, a second  
5 interlayer film, a first hard mask and a second hard mask on a substrate in the order mentioned, the second hard mask being formed to have a trench pattern. At least a light absorbing sacrificial film, which has an etching rate different from that of a photoresist and is removable by use of a stripping solution, is formed on the semiconductor substrate in such  
10 a manner that the overall surface thereof will be flat. The photoresist is formed on the light absorbing sacrificial film and has an aperture pattern whose opening width is less than that of the trench pattern. At least the light absorbing sacrificial film, the first hard mask and the second interlayer film are etched selectively, one after the other, using  
15 the photoresist as an etching mask.